in the number of inmates in all the Sub-Jails and also due to the increased cost of dietary articles, the provision made under "17-2—Sub-Jails—Diet of prisoners" in the current year's budget, *viz.*, Rs. 3,300 is quite inadequate to meet the actual requirements of the year. An additional allotment of Rs. 1,500 is therefore necessary.

Dr. A. R. Menon *(Trichur-North):* What was the reason for this abnormal increase in the number of inmates in the sub-jails? The original allotment was about Rs. 3,000. Now you are asking for additional allotment of Rs. 1,500 *i. e.*, nearly half of what was estimated for the year.

Rama Varmha Tampuran *(Secretary to Government):* There has been an increase in the number of inmates in the Jail, and also on account of the rise in the prices of food-stuffs this amount has become necessary.

Mr. A. V. Moothedan *(Chalakkudi):* Which is the sub-jail where there has been an increase, and what is the amount?

Rama Varmha Tampuran *(Secretary to Government):* This is for all the sub-jails together, not for any particular sub-jail. In all sub-jails there has been an increase in the number of inmates and also there has been an increase in the price of food-stuffs. It is for these two reasons that this amount of Rs. 1,500 has become necessary.

Mr. K. Kochukunhan Kaimal *(Vadakkancheri):* Is there any increase in the number of sub-jails? I mean with reference to the period 3 months before.

Rama Varmha Tampuran *(Secretary to Government):* If the hon'ble member is referring to the recent notification declaring one of the schools here to be a temporary prison, it is not a sub-jail. Excepting that, I do not know whether there has been any increase in the number of sub-jails.

Mr. K. Kochukunhan Kaimal *(Vadakkancheri):* Is it not a place whether the offenders are stationed now?

Dr. A. R. Menon *(Trichur-North):* Yes, it is a place of detention and so, a sub-jail.

Rama Varmha Tampuran *(Secretary to Government):* Anyhow, this expenditure is not on account of that. That we can assure the member.

Dr. A. R. Menon *(Trichur-North):* That is all what we want to know.

Mr. A. B. Salem *(Mattancheri):* Is it not covered by the statements placed on the Council table today?

Mr. P. V. Raphael *(Comptroller of Finance and Accounts):* No, this is not covered by that also.

Mr. A. B. Salem *(Mattancheri):* So, this new sub-jail does not come under that?

Rama Varmha Tampuran *(Secretary to Government):* This is only for the Central Jail.

Mr. P. V. Raphael *(Comptroller of Finance and Accounts):* The statements placed were with reference to "Central Jail—Diet of prisoners" and "Cranganur—Miscellaneous—Miscellaneous". One is under "Education" and the other is "Central Jail—Diet of Prisoners" and "Cranganur—Miscellaneous—Miscellaneous." There is no reference in those statements about any sub-jail.

Mr. A. B. Salem *(Mattancheri):* How is that expenditure met then?

Rama Varmha Tampuran *(Secretary to Government):* That is not included in this. If we want additional allotment on account of that, we will come here again.

Demand put and carried

(13) Rs. 50 under "9—Anchal—A-1—Dearness Allowance (Cranganur)"

Rama Varmha Tampuran *(Secretary to Government):* I move for Rs. 50 under "9—Anchal—A-1—Dearness Allowance (Cranganur)"

Demand put and carried

(14) Rs. 676 under "37—Income-tax—Pay—Establishments—Temporary Establishment"

Rama Varmha Tampuran *(Secretary to Government):* I move for Rs. 676 under "37—Income-tax—Pay—Establishments—Temporary Establishment"

*Mr. A. B. Salem** *(Mattancheri):* Sir, We want to oppose that, because this income-tax demand for temporary establishment is unnecessary. This has been a very vexacious department in the State and the working of it has been still more vexacious—so vexacious that merchants in Mattancheri who have to pay this excess profits under an Act which has been passed without discussion in this House and made prevalent in this country have brought an impasse in the

* Speech not corrected by the hon'ble member.

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country which is very serious. Those who have to pay the tax are trying to emigrate from the place altogether with very dire consequences. A large number of the labour population, middle classes and others, are dependant upon the great trading houses where crores of rupees are invested with large connections, and if these houses are emigrating from the State, no doubt others may take their place, but it creates immediately a situation which cannot be faced with complacency. Merchants have already given notice to landlords that they are evacuating their premises. They have gone to the other side into the Travancore, approached the Government there. There are no such taxes there, and they have promised to welcome them. They have engaged houses and godowns there, and they are on the verge of emigration.

Dr. A. R. Menon *(Trichur-North)*: Are there not these taxes there?

Mr. A. B. Salem *(Mattancheri)*: No. Therefore that is an inducement to attract all the trade to the other side.

Mr. A. V. Moothedan *(Chalakkudi)*: But could they not change their law?

Mr. A. B. Salem *(Mattancheri)*: Yes, they could. But they have got an assurance from the Government there that they would not.

Mr. A. V. Moothedan *(Chalakkudi)*: For all time?

Mr. A. B. Salem *(Mattancheri)*: Any way not immediately. Therefore, what I mean to say is this copying of systems in British India blindly without any thought and without any consequences being considered either in this House or in a Committee or outside is a matter which should engage the very serious consideration of this House. If this House has considered and passed their views in the matter and things have been brought into force, at least Government can turn round and say "we have got public opinion behind us". But now there is no ascertained public opinion behind the Government, and the consequence is that big merchants on whom hundreds and thousands of people are depending are on the verge of leaving the country and we cannot help but look on. An alarm has been created in their minds, a panic has been created in their minds, disgust has been created in their minds, and they say: "we do not want to stay here at all, we wish good bye to Cochin and go elsewhere".

Dr. A. R. Menon *(Trichur-North)*: Have anybody left?

Mr. A. B. Salem *(Mattancheri)*: 2 have already gone and many will follow soon. If they are going what about the poor people depending on them?

Mr. C. V. Iyyu *(Kunnamkulam)*: They will also go.

Mr. A. B. Salem *(Mattancheri)*: And you will bring "Mathan Chettan"—at least that is your view! But we would not allow it. We know how to deal with things. I do not think Mr. Iyyu will dare to come to Mattancheri when these merchants have left. So Government have to take very serious steps to see how they are working this Department and in the working of this department, what is the condition. Already in British India, the Income-tax Act is worked in one way and found to be unworkable and they are changing it. You have changed the basis now from one of accrual to that of remittance, *i.e.*, on the world income basis. Now suppose one has his headquarters here and 25 offices outside the State, the Income-tax authorities insist for assessment purposes to bring down all the books from these various offices to this place. Is it possible, I ask, to bring down all the account registers from these various places? And if they do not bring and produce those books, the income-tax authorities say "we would estimate". They estimate some figures and charge accordingly. Under those conditions trade will stop, business will stop, your income will stop and the State will suffer and the people will suffer. That is a matter for very serious consideration in this House. Therefore, instead of cutting the whole of the allotment, I request that the House will be pleased to cut one rupee.

Mr. V. K. Bhaskara Menon *(Cranganur)*: Sir, I rise to oppose this motion, on this ground that this particular expenditure is necessitated because of the fact that a law has come into existence, the bringing into existence, of which we had absolutely no power. It is absolutely unfair and improper for any Government to ask us to vote for an expenditure on measures which have been initiated and inaugurated without consulting this House. As my honoured friend was saying there is already a provision there to authorise this sort of expenditure and there is a convenient Comptroller of Finance and Accounts here who will read it out for further edification. There is no meaning now to ask us to vote for an expenditure thereby tacitly compelling us to come to a conclusion that the Bill is a very wise measure. So on this constitutional issue, I oppose the grant altogether and I submit to this House that the grant should be thrown out altogether.

Mr. T. A. Ramachandra Ayyar *(Nellayi)*: May I know whether this Excess Profits Tax Act is introduced in any other native State in India?

Several Hon'ble Members: No.

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Mr. V. K. Bhaskara Menon *(Cranganur)*: Madras is the only place where this law has been introduced.

***Mr. P. Govinda Menon** *(Mulakunnathukavu)*: Sir, when this demand is being opposed, it is not because the principle underlying the Excess Profits Tax Act is being opposed by those who oppose this demand. It may be that when that measure was brought into this House there may have been people to support the principles underlying that measure. But we hold, Sir, and this is the only occasion when we can demonstrate that we hold so, that it is a flagrant violation of the rights and privileges of this House that when there was no emergent situation, the Government should have thought it proper to enact a measure by making use of its extraordinary powers. Therefore, let it be understood that it is because of that and because of that only, although some of my friends may have other reasons also, it is because of that only as put by my hon'ble friend the Member for Cranganur that some of us propose to oppose this demand. Because the rights and privileges of this House are being flagrantly violated. I can understand if there was any emergent occasion to bring into existence a measure like that. This House has never stood in the way of Government passing legislations and they have consistently demonstrated that they will help Government whenever it is necessary for them to pass emergent pieces of legislation. Therefore, we are constrained to oppose this demand.

Mr. V. J. Mathai *(Planters)*: Sir, I wish to supplement the remarks already made upon this subject by pointing out one instance in which Government have been taking this Council into confidence by moving a token motion in the case of the Anamalai-Chalakkudi road. When Government wanted to spend 8 lakhs on the Anamalai-Chalakkudi road scheme they wanted to know the sense of this House and for that purpose introduced a token motion. You could have brought this issue also here by means of a token motion and then passed a Proclamation. As regards the merits of the Excess Profits Tax, it is possible that views may differ. But I ask this one question as to why the Procedure adopted in the case of the Anamalai-Chalakkudi road was not taken in this regard in order to ascertain the wishes of this House.

Rama Varmha Tampuran *(Secretary to Government)*: When the Proclamation was issued Government had not the slightest idea that they will be coming today here with a request for additional allotment.

Mr. V. J. Mathai *(Planters)*: That is a pitiable state of affairs.

Rama Varmha Tampuran *(Secretary to Government)*: Why pitiable ?

Mr. V. J. Mathai *(Planters)*: It is pitiable.

Rama Varmha Tampuran *(Secretary to Government)*: It is not.

Mr. V. J. Mathai *(Planters)*: Yes, it is, because this is for the working of a Proclamation in the promulgation of which this House had no part. Government ought to have known that in working the new rules under the Excess Profits Tax Act further expenditure would become necessary. They would have known that if they were only wise. They should have foreseen that they might have to incur some expenditure for which they would have to come before this House. A resolution or a token motion could have been moved. I put it very plainly or fearlessly, either rule by Proclamation or rule by the rights and privileges of the Council *(Hear, hear)*. Let us not vote upon something which was passed over our heads and over our body too. Let us not have that sort of a thing. Either trust us and call upon us to express ourselves as representatives of the people or always resort to the extraordinary powers you have.

Mr. M. L. Joseph *(Latin Christians Cranganur)*: Sir, I rise to oppose this motion on purely constitutional grounds, because many of us feel that the Government has not been justified in asking for this allotment for an expenditure in connection with an Act that has been passed over the head of this Council, without taking into confidence the elected members of this House, and it is to avail of this opportunity to show our vehement protest against such unconstitutional procedure that we have decided to oppose this demand.

Rama Varmha Tampuran *(Secretary to Government)*: There has been a grave misunderstanding of the whole position. I want to make the position absolutely clear. The opposition was based on two grounds. The ground that was advanced by the Hon'ble Member for Mattancheri was, and we think that is the important ground too, that merchants are seriously considering the question of quitting this place and going into the neighbouring State where this tax does not prevail. I should think that that was a serious point which was before the Council when the opposition was moved. Now that point is more or less completely forgotten and the whole opposition has switched on to a very different point that the consent of the House has not been taken in passing the Excess Profits Tax Act.

With regard to this additional allotment of Rs. 676 I should think that the expenditure is mainly on account of a surveyor on Rs. 60—100. This surveyor would have been appointed or

*Speech not corrected by the hon'ble member

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would have been necessary whether there was this Excess Profits Tax Act or not. The surveyor has been found absolutely necessary for the efficient working of the Income-tax Department. Many people escape assessment on some ground or other, and it has been found not only by our Income-tax Department but by other Income-tax Departments of other States and Provinces also that it is useful periodically to conduct a survey to see whether any possible assessee has escaped the net, so to say. Therefore the appointment of a surveyor was in any event necessary. Of course, it is true that when the Excess Profits Tax Act was passed, the work in the department has increased and they must have asked for a clerk for two or three months. This motion would any way have been made whether there was the Excess Profits Tax Act or not. Therefore, whatever opposition may govern the constitutional point, I think, what really matters is the point stressed by Mr. Salem.

Dr. A. R. Menon *(Trichur-North)*: We regard the constitutional point as equally important since this is a money bill. Government should not be given a free hand in these matters and their powers must be restricted and controlled by this House.

Rama Varmha Tampuran *(Secretary to Government)*: Money bills are finance bills which cover expenditure, but apart from that this is not a money bill at all. This is only a taxation measure.

Mr. P. Govinda Menon *(Mulakunnathukavu)*: We agree it is a taxation measure.

Dr. A. R. Menon *(Trichur-North)*: I want to answer the Hon'ble Secretary. When he brings this demand and we oppose it for certain valid reasons and when he finds he cannot meet our opposition, he simply shifts grounds. Here this is an additional allotment necessitated on account of an enactment introduced over our heads, and on that one ground we oppose.

Rama Varmha Tampuran *(Secretary to Government)*: I have not even started speaking when all sorts of curious interruptions have been made. I say it is only a taxation bill. The finance bill is completely different. Apart from that one main point that was urged by the persons who opposed this bill was that it is creating some sort of alarm in the minds of the Mattancheri merchants, particularly in the minds of the Halai merchants. Government have noted their grievances, and Government are very sympathetic towards them. Government have also promised them definitely that they will do everything in their power to mitigate their hardships. With regard to the question of Excess Profits Tax, I may assure the hon'ble members as we have also assured the merchants on the other side that this Government will not touch a single pie of their profits which they will not have to forego otherwise. Suppose we tax them Rs. 60,000 the whole of that Rs. 60,000 they can claim by way of refund from British India.

Mr. A. B. Salem *(Mattancheri)*: We have examined that question fully and we are satisfied that there is absolute mis-conception. The only thing is, if they have many offices in British India they can claim the refund. But what about others ?

Rama Varmha Tampuran *(Secretary to Government)*: The hon'ble member himself was saying that they have 60 or 70 branches, throughout India. There also it is on the basis of world income that the tax is levied.

Mr. A. B. Salem *(Mattancheri)*: Unless they have branch offices in British India, they will not get this money. What about people who have got branches in the State only ? Would anybody for the purpose of getting this refund start a branch in British India ?

Rama Varmha Tampuran *(Secretary to Government)*: The merchants never contested the point. Their only point was that it is rather very difficult and cumbersome process to produce the registers and vouchers. The hon'ble member was not present at that conference, and I was present and I may assure the House that the merchants fully understood that position.

Mr. A. B. Salem *(Mattancheri)*: Are you sure that they have understood it ?

Rama Varmha Tampuran *(Secretary to Government)*: I am. They knew their position so well. Now suppose they went to Travancore. They will not be benefited by a single pie, because the corresponding increase there will be in British India in the Excess Profits Tax. Therefore, so long as British India comes in, it does not matter in the least whether Travancore or Cochin is levying this tax. The only difference is the State that levies this tax will also get a small portion.

Mr. C. R. Iyyunni *(Trichur-South)*: On a point of information, if as the Hon'ble Government Secretary says they have understood the point very clearly, what objection can they possibly have, being of course very clever men, towards this Excess Profits Tax Act ?

Rama Varmha Tampuran *(Secretary to Government)*: They had no objection later on. Their main objection is with regard to the conditions of the sale of rice here, *i.e.*, the price control and the prices that have been fixed, and the difficulty they have in the matter of selling rice at the prices fixed—the same that was referred to by the hon'ble member Mr. T. S. Ramachandra Ayyar in Tattamangalam.

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Mr. A. B. Salem *(Mattancheri):* I may inform the hon'ble member that since the conference the Hon'ble Secretary has referred to just now, a meeting had been held yesterday and the whole matter had been discussed thread-bare, and it is as a result of that meeting that an adjournment motion was tabled this morning. There it was definitely stated that there can be no possibility of a refund from the British Government at all.

Rama Varmha Tampuran *(Secretary to Government):* We have not heard of that meeting, nor have we received any proceedings of that meeting. When those papers come, we will examine the question again. To the best of our knowledge, they can claim refund. They have grievances, it is true. They say, for the prices fixed here, they cannot bring down rice from Tanjore and sell here. That is a point on which the whole thing developed.

As regards the other point that this Act was passed by a Proclamation I have to say this much. We wanted to tax last year's profits, and if this is to come to the Council and if this is to go to the select committee for their report and finally to be passed and His Highness' assent to be received, it will not be possible to do the normal work of the department so far as the previous year's income is concerned. And Government never dreamt that this Bill will be very unpopular.

Mr. T. P. Poulose *(Kanayannur):* The opposition to this motion does not mean that the bill is unpopular.

The House rose for lunch at 1 p.m. and reassembled at 2-30 p.m. with the Deputy President in the Chair.

Rama Varmha Tampuran *(Secretary to Government):* Sir, I do not wish to make a very long speech. Of course, as I pointed out earlier, two points were advanced here, one by the Member for Mattancheri and that really the more important of the two, *viz.*, that this Bill or rather the Excess Profits Tax Act has affected very badly the merchants in Mattancheri especially the rice traders, and that point I have answered. The other thing was with regard to the question whether by passing this measure through a Proclamation by His Highness the Maharaja, we have not encroached upon the powers and privileges of the House. Of course, Government are only too anxious that the privileges and powers of the House should be kept up. Government will certainly not at any time be a party to any action that might even be distantly interpreted as an encroachment upon the powers of the House. In this particular case, however, Government were forced in a sense to take action under cover of a Proclamation, because Government were advised that there would not be sufficient time to go through the usual procedure of an income-tax assessment and collection, if the Bill were to proceed on the usual lines in the Legislative Council, because the income to be assessed is the income for 1116 and we have to assess that before the year is out and also notices have to be issued, books have to be produced, assessment has to be levied and if anything further is to be looked into that also has to be done before final assessment and the amount has to be collected. Therefore, the Bill cannot be completely passed as a legislative measure before the year was out. If we came to the Council and if the Council wanted a Select Committee and the Bill went to the Select Committee and then they made a report, it would not have been possible to have the Bill passed and all the necessary procedure taken to charge the profits of last year and in that case Government would have lost, or in other words, the Government would have suffered in revenue to the extent of very nearly 5 lakhs of rupees. We have anticipated only about 7 to 7½ lakhs of rupees in our budget estimate for the current year. But we expected an amount of 5 to 5½ lakhs more by the end of this year because of this Excess Profits Tax Act and also because of that small amendment to the Income-tax Act which we introduced last time. Government thought that mostly on account of the Excess Profits Tax Act they would get an extra 5 or 5½ lakhs of rupees. Government thought in the middle of the current year that it is very necessary to have this extra income on account of the very large expenditure that they are now put to on account of the A. R. P. scheme and the evacuation scheme, both unexpected items of expenditure on which Government had to embark almost all of a sudden by about the last weeks of December and early weeks of January. It was because of that that Government decided to introduce this Excess Profits Tax Act. A question was asked whether other States in India had introduced this measure. I know that Travancore has not introduced a measure like this. But I am not quite sure whether in other Native States and British Indian Provinces they have introduced a measure of this kind or not. We had to resort to this because we had to meet expenditure on A. R. P., evacuation, defence and such other heads. We are almost incurring an expenditure of 5 to 6 lakhs of rupees on account of A. R. P., evacuation, and schemes of a like nature; for example, in the matter of evacuation itself we have made arrangements for

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the evacuation of a very large proportion of the population of these two coastal towns in case any emergency has arisen. That means considerable amount of expenditure on that. Similarly in the A.R.P. we have got a strength of about 1,500 volunteers and all of them have to be paid a small monthly allowance to keep them active. Then again, there are the civic guards who also have to be paid. All this expenditure we had to incur on account of the difficult position in which this State is on account of the port. And it was really that that induced Government to launch upon this Excess Profits Bill. Otherwise, Government would not have introduced this Bill at all.

Mr. A. B. Salem *(Mattancheri):* Does not the Government of India pay anything towards this expenditure?

Rama Varmha Tampuran *(Secretary to Government):* No. But we have asked the Government of India whether a portion of this expenditure could be met by them. But they have very many large commitments and it is very doubtful whether they would be able to oblige us even if they think we have got a good cause. That is quite a difficult position. In fact, we had not been slack on it. But we have already made strong representations to the Government of India that at least 50 per cent of the cost should be met by them. When this Bill was introduced, we were not in a position also to anticipate that there might be a possible contribution by the Government of India. That is a later development. Therefore, we had to find extra funds to carry on so-to-say the administration this year and that was really what induced Government to launch upon the Excess Profits Tax. If we could have anticipated this earlier in last Chingam or Kanni, then we could have very easily brought in a Bill in the Vrischigam Session and carried it through in Medam. But the war took a different turn altogether by the middle of December and it was then that we had to incur large expenditure very nearly 6 lakhs of rupees. It is almost the same amount which we hope to get by the Excess Profits Tax.

This House should also just consider how much are the profits that are now earned in excess of their normal business income on account of the war situation. Otherwise, we would never get such a large slice of income simply by this measure. In British India 66 per cent of the excess profits is taken as tax. Here we are taxing only 60 per cent, and yet we get about 5 to 5½ lakhs of rupees. It is under these peculiar circumstances that is prevailing that Government had to resort to introducing the Excess Profits Tax Act.

I find from the back file here that even when the question of issuing a Proclamation came up, one of the hon'ble members has written some correspondence and this particular point was very carefully considered even though the Government acted under the bonafides that they were only introducing a beneficent legislation—a tax on an income which was earned particularly on account of war conditions. That tax, it was thought, was the best means to tide over this large deficit that would otherwise have occurred on account of the abnormal expenditure to which we are put to on account of A.R.P., defence and other schemes. If Government could not find this money by excess profits tax, then they would have to find it by other means. That would have meant the imposing of a burden on people and places where it would not be proper that there should be an excess burden. It is for this particular reason that Government introduced the Excess Profits Tax Act by means of a Proclamation, simply because we had not sufficient time at our disposal to get it through in the normal course in the Council. There was not the slightest idea to encroach upon the powers, privileges and rights of this House. I see from the back file that even this particular point was considered. It is with the very best of intentions that Government came to the conclusion that this House would completely endorse their action and only ratify what the Government have done. Therefore, I can assure the House that that misunderstanding must be completely removed.

With regard to the rice situation, I might also say that this question was very carefully considered at a conference in the Diwan's House when several of the important rice merchants were present. When it was pointed out to them definitely that they are sure to get refund and that they would not be doubly taxed both in British India and in this State they were fully convinced. Of course, they pointed out this difficulty about the prices. Government said that they would consider that matter also. Government immediately called for the prices that were prevailing at Alleppey, Quilon, Calicut and other places. In fact, we have received some figures also. But we thought it would be premature to publish that data. On the other hand, if you wait for a couple of days, you will know what all we have done. After that important conference which is now going on in Madras, we would know definitely where we stand as to prices. That is, whether the Madras Government is taking steps to control prices at the very source,—I mean the centres of production—Cocanada, Tanjore and such places. Now, that is a point on the agenda for that meeting. Rao Sahib K. Achyuta Menon, our Food Production

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Commissioner has been deputed to attend the meeting and represent our case, most strongly. We will have to wait for 4 or 5 days more to know the result of that conference. Then we will see whether we should revise the rates by convening another meeting of the Price Control Committee. Therefore, I may assure the House and through the House the merchants on the other side that Government are most anxious that the trade of the port should be carried on, because a good deal of the prosperity of the trade of the port and through that of the State also depends upon these merchants. It is true that they have invested crores and crores of rupees. It is true that that the trade of the port was developed by a handful of merchants, some 4 or 5, during the last 20 or 25 years. We are not unmindful of that. Government are really anxious and they solemnly say that every possible help will be given to the merchants there to carry on the trade very smoothly. For these reasons, I do not think the House will have further misunderstanding or ground of suspicion and will kindly vote for this small grant.

മിസ്റ്റർ പോപ്പട്ടലാൽഗോവിന്ദലാലൻ: സർ, ഒരു ടെമ്പററി എസ്റ്റാബ്ലിഷ്മെൻറിന്റെ ആവശ്യത്തിന്നായി ന്യൂന്യൂ ക. ഗവമ്മെൻറിൽ നിന്നും സപ്ലിമെൻറായി ആവശ്യപ്പെടുന്നതിനെ ഞാൻ എതിർക്കുകയാണു ചെയ്യുന്നതു്. ഇതു താല്ക്കാലികമായിട്ടുള്ള ഒരു എസ്റ്റാബ്ലിഷ്മെൻറായിട്ടു വിചാരിക്കുവാൻ പാടില്ല. ഒരു ഗവമ്മെൻറു് എസ്റ്റാബ്ലിഷ്മെൻറു് തന്നെ ഇതിനു തുറക്കേണ്ടിവരും. അതിന്നാണു് ഗവമ്മെൻറു് ഈ സന്ദർഭത്തിൽ ഇങ്ങിനെ ഒരു സപ്ലിമെൻററി ഗ്രാൻറു് കൊണ്ടുവന്നിരിക്കുന്നതു്. എന്നാൽ ബഹുമാനപ്പെട്ട ഗവമ്മെൻറു സിക്രട്ടറിയുടെ ചാതുര്യത്തോടും നയത്തോടും കൂടിയുള്ള മറുപടിയിൽ ഇതൊന്നും വെളിപ്പെടുന്നില്ല. അതു അദ്ദേഹത്തിനു ഈശ്വരൻ നൽകിയിരിക്കുന്ന, മധുരവാക്കുകളും മറവുംകൊണ്ടു് ആളുകളെ വശീകരിക്കുവാനുള്ള ശക്തിയുള്ളതുകൊണ്ടു അദ്ദേഹം ഇങ്ങിനെ പറയുന്നു എന്നേയുള്ളു. അദ്ദേഹം പറഞ്ഞ ഒരു കാര്യം വാസ്തവമാണു്. അതായതു കാൺഫറൻസു കൂടിയപ്പോൾ കച്ചവടക്കാർ യാതൊരു തെററിദ്ധാരണയുംകൂടാതെ ഗവമ്മെൻറു് പറഞ്ഞതു് മനസ്സിലാക്കി എന്നു അദ്ദേഹം ഇവിടെ പറഞ്ഞു. അവർ മനസ്സിലാക്കിയതു എന്താണെന്നും, ഗവമ്മെൻറു് മനസ്സിലാക്കിയതു് എന്താണെന്നും നോക്കണം. കച്ചവടക്കാർ മനസ്സിലാക്കിയതു് ഗവമ്മെൻറിനോടു പറഞ്ഞതിൽ കൂടുതൽ എത്ര പറഞ്ഞാലും യാതൊരു പ്രയോജനവും ഉണ്ടാകയില്ലെന്നാണു്. ഗവമ്മെൻറു് കരുതിയതു് അവർ പറഞ്ഞതൊക്കെ സമ്മതിച്ചു എന്നാണു്. സാധാരണ നരിവരുന്നു, നരിവരുന്നു എന്നു പറയും. എന്നാൽ നരി യഥാർത്ഥത്തിൽ വരുമ്പോൾ ആരും അറിയുകയില്ല. ബഹുമാനപ്പെട്ട ഡെപ്യൂട്ടി പ്രസിഡണ്ടു് അവർകൾ കൊച്ചിയിൽ നിന്നു പോകുമ്പോൾ എന്നോടു പറഞ്ഞു; നിങ്ങൾ എന്താണു ചെയ്യുവാൻപോകുന്നതു്; ഇവിടെ ഇപ്പോൾ ചെയ്യപ്പെടുവാനൊന്നുമില്ല എന്നു്. എന്നാൽ ഇപ്പോൾ ശരിയായ നരി വന്നിരിക്കുന്നു. കൊച്ചിയിലുള്ള ഗോതമ്പും മുഴുവനും ഇപ്പോൾ കാലിയായി. അതു കച്ചവടം വളർത്തുവാനുള്ള ഒരു ചിഹ്നമാണോ യെന്നുള്ളതു് ഗവമ്മെണ്ടു് ആലോചിച്ചിട്ടുണ്ടോ? കൊല്ലംതോറും ഇൻകംടാക്സു് കൂടുതൽ കിട്ടിവരുന്നതുകൊണ്ടു് മേലിലും കൂടുതൽ കിട്ടുവാനുള്ള ദുർമോഹംകൊണ്ടാണു് ഗവമ്മെണ്ടു് ഇങ്ങിനെ ചെയ്യുന്നതു്. ഇതു നിത്യവും സ്വർണ്ണമുട്ട ഇട്ടിരുന്ന താറാവിനെ കൊന്നപോലെയാണു്. ബ്രിട്ടീഷു് ഇൻഡ്യയിൽ നിന്നു് വീതം കിട്ടുന്നുവെന്നു് ഈ കൌൺസിലിൽ വെച്ചു ചിലർ പറയുന്നു. പക്ഷെ, ഞങ്ങളുടെ അനുഭവത്തിൽ യാതൊന്നും കിട്ടുന്നില്ല. പല ക്ലെയിംസ്സും ഞങ്ങൾ കൊടുത്തുനോക്കീട്ടുണ്ടു്. ഇൻകംടാക്സു് ആക്ടിൽ പുതിയ നിയമങ്ങൾ വരുന്നതിന്നുമുമ്പു് ബ്രിട്ടീഷു് ഇൻഡ്യയിൽ ക്ലെയിം കൊടുത്താൽ അവിടെ നിന്നു് മടക്കികിട്ടുമെന്നു് പറഞ്ഞിരുന്നു. പണം കിട്ടിയാൽ വല്ലവരും മടക്കികൊടുക്കുമോ? ഞങ്ങൾ ക്ലെയിംസ്സു് കൊടുത്തിട്ടു യാതൊന്നും കിട്ടീട്ടില്ല. ഇൻകംടാക്സു് ചുമത്തുന്ന കാര്യത്തിൽ കൊച്ചിൻ സ്റ്റേററിലെ കച്ചവടക്കാരുടെ—ബ്രിട്ടീഷിൻഡ്യയിൽ ഹെഡാഫീസ്സോ, ബ്രാഞ്ചാഫീസ്സോ ഇല്ലാത്ത കച്ചവടക്കാരുടെ—കൊച്ചിരാജ്യത്തെ സകല നന്മയിലും, തിന്മയിലും പങ്കെടുക്കുന്ന കച്ചവടക്കാരുടെ, സ്ഥിതിയെപ്പററി ഗവമ്മെണ്ടു് ആലോചിച്ചിട്ടുണ്ടോ? ഇതുകൊണ്ടു് കൊച്ചിയിൽ കച്ചവടം ചെയ്യണ്ട ആവശ്യമില്ല; ഈ നയംകൊണ്ടു ഇവിടത്തെ കച്ചവടക്കാർ പുറത്തുപോയികൊള്ളുകയെന്നു് ഗവമ്മെണ്ടു് പറയുന്നതുപോലെ തോന്നിപ്പോകും. ഇൻഡ്യയിൽ മറെറാരു നേറീവു് സ്റ്റേററിലും ഈ തരത്തിലുള്ള ഒരു നികുതിയില്ല. കച്ചവടക്കാരെ ക്ഷണിക്കുവാൻ ഇപ്പോൾ ആളുകൾ വന്നുതുടങ്ങിയിരിക്കുന്ന സമയമാണു്. ഇപ്പോൾ മട്ടാഞ്ചേരിയിലുള്ള കച്ചവടക്കാരെല്ലാം പോവുകയാണെങ്കിൽ വേറെ കച്ചവടക്കാർ വരുമായിരിക്കാം. മിസ്റ്റർ ഇയ്യു പറയുമായിരിക്കും കുന്ദംകുളത്തുള്ള കച്ചവടക്കാരെ ഇങ്ങോട്ടു കൊണ്ടുവരാമെന്നു്.

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ബ്രിട്ടീഷിൻഡ്യയിലെ കച്ചവടവും, ഇവിടത്തെ കച്ചവടവും താരതമ്യേന വ്യത്യാസമുണ്ട്. അവിടെ മച്ച്വൻറ്സ് എത്ര കറഞ്ഞാലും വിരോധമില്ല. അവർ ആ തരത്തിലാണ് അവിടെ കച്ചവടം നടത്തുന്നതു്. ഇവിടത്തെ കച്ചവടക്കാർക്കു് എളുപ്പത്തിൽ ഇവിടംവിട്ടുപോകുന്നതിനു് സാധ്യമല്ല. ഇവിടെയാണെങ്കിൽ കടമില്ലാത്ത ഒരു ഏപ്പാടില്ല. എന്നാൽ ഗവമ്മെണ്ടു പറയുന്നതു് കടം വാങ്ങിയാൽ കൊടുക്കേണ്ടയെന്നാണു്. എങ്ങിനെ നോക്കിയാലും കടംവാങ്ങുന്നവക്കു കച്ചവടക്കാർ വിട്ടുകൊടുക്കുന്നതുകൂടാതെ അവരുടെ കയ്യിൽ നിന്നും കറെ പണം കൊടുക്കണം. ഇവിടെയുള്ള കച്ചവടക്കാരോടു പല വിധത്തിലും ദ്രോഹമാണു് ഗവമ്മെൻറു് ചെയ്യുവരുന്നതു്. ഒരു വ്യാപാരിക്കു് ഒരു ലക്ഷത്തിഅയ്യായിരത്തിൽ ചിലപ്പോൾ ഉറപ്പികയുടെ കച്ചവടമുണ്ടു്. എന്നാൽ ഇൻകംടാക്സു് കമ്മീഷണരുടെ ഫയലിൽ കാണുന്നതു് ഒരു ലക്ഷത്തിഅയ്യായിരം രൂപ കണ്ടാൽ പോരാ, ഒരു ലക്ഷത്തി ഇരുപത്തയ്യായിരം ഉറുപ്പികയുടെ കച്ചവടം ഉണ്ടെന്നാണു്. ആകപ്പാടെ ഒരു ലക്ഷത്തി മുപ്പത്തിഎണ്ണായിരം ഉറുപ്പികയുടെ ഇൻകംടാക്സാണു് ചുമത്തീട്ടുള്ളതു്. അങ്ങിനെയുള്ള ദ്രോഹം ഇവിടെ ചെയ്യുന്നുണ്ടു്. ഇതുകൊണ്ടു് ഇവിടെയുള്ള കച്ചവടക്കാർ അവരുടെ കച്ചവടം മതിയാക്കുകയോ, അല്ലെങ്കിൽ വേറെ സ്ഥലത്തേക്കു് അവരുടെ കച്ചവടം മാറുകയോ ചെയ്യുവാനിടയാകുന്നതാണു്. വേറെ രാജ്യത്തുനിന്നു വരുന്ന ചരക്കുകളൊക്കെ കൊച്ചിയിൽ ഇറക്കി കച്ചവടംചെയ്യുപോകുകയാണെന്നാണു് ഗവമ്മെണ്ടു ധരിച്ചിരിക്കുന്നതു്. എന്നാൽ ഒരു ചാക്കു് അരിപോലും മട്ടാഞ്ചേരിയിൽ ഇറങ്ങുന്നില്ല. മുഴവനും ട്രാൻസ്ഷോട്ടിംഗ് ഏജൻസിയായിട്ടാണു് ചിലവുചെയ്യുന്നതു്. ൯൦ ശതമാനം ചരക്കുകളും ട്രാവൻകൂർ സ്റ്റേറിലാണു് കച്ചവടം നടക്കുന്നതു്.

Rama Varmha Tampuran *(Secretary to Government)*: The hon'ble member knows there is no war risk insurance there. Here, you are completely protected, hundred per cent.

മിസ്റ്റർ പോപ്പട്ടലാൽ ഗോവൽദനലാലൻ : അതിനു് അന്നും ഇന്നും ഞങ്ങൾക്കുപേടിയില്ല. പക്ഷെ ഇനി കൊച്ചിയിൽ വല്ല ചരക്കുകളുണ്ടെങ്കിലല്ലെ നശിക്കുകയുള്ളു. ചരക്കുകൾ സൂക്ഷിക്കുന്ന ഗുദാമുകളിൽ ഇപ്പോൾ എലികളാണുള്ളതു്.

എ എ ക്ടു-ൽ അടിയന്തിരമായിട്ടു് എക്സ്സ് പ്രോഫിറ്റ് ആക്ടു് വേണമെന്ന വിളംബരം ഉണ്ടായതു് അകപ്പാബിൽ നിന്നും, റങ്കൂണിൽ നിന്നും, ബമ്മയിൽ നിന്നും വരുന്ന ചരക്കുകളുടെ ആദായത്തെ ഉദ്ദേശിച്ചാണു്. ബമ്മയിൽ നിന്നു് കിട്ടേണ്ടതു് ഇപ്പോൾ എങ്ങിനെയാണു് വസൂലാക്കുന്നതു്. കിട്ടിയില്ലെങ്കിൽ ഗവമ്മെണ്ടു് തരുമോ? ഈ അധികാദായനികുതി വസൂലാക്കുന്നതു്, ഏ. ആർ. പി. ക്കും, സിവിൽ ഗാർഡിനും വേണ്ടതായ ചിലവിനു വേണ്ടിയാണെന്നു് ഇവിടെ പറയുകയുണ്ടായി. അതിനു ആവശ്യമുള്ള പണം വേറെ വഴിക്കു് എടുക്കാമായിരുന്നു. ടെമ്പററി എസ്റ്റാബ്ലിഷ്മെൻറു് പെർമനൻറാക്കുടിയാക്കണമെന്നാണു് ഞാൻ പറയുന്നതു്. എന്നാലെ മുമ്പു കിട്ടിയിരുന്ന ആദായവുംകൂടി കിട്ടാതെ വരികയുള്ളു. കറെ കഴിഞ്ഞാൽ കച്ചവടക്കാർ ഇവിടെ നിന്നും പോയിതുടങ്ങും. ഇപ്പോഴുള്ള കച്ചവടക്കാർ ഇവിടെ നിന്നും പോയികഴിഞ്ഞാൽ വേറെ വല്ലവരും ഇവിടെ കച്ചവടം നടത്തുമെന്നു വിചാരിക്കുവാൻ വഴിയില്ല. ചിലപ്പോൾ കച്ചവടത്തിലുള്ള ജ്ഞാനക്കുറവുകൊണ്ടു് വല്ലവരും വന്നോക്കാമെന്നാല്ലാതെ ശരിയായി കച്ചവടം അറിയാവുന്നവരാരും വരുമെന്നു തോന്നുന്നില്ല.

സെക്രട്ടറി അവർകൾ പ്രൈസ്സ് കൺട്രോളിനു് ഒരു വലിയ സമ്മേളനം ഇവിടെ കൂടിയിട്ടുണ്ടെന്നും, അതിൽ അരിയുടെ ക്ഷാമത്തിനു് നിവാരണമുണ്ടാക്കുവാനുള്ള മാർഗ്ഗങ്ങളെപ്പറ്റി ആലോചിക്കുന്നുണ്ടെന്നും പറഞ്ഞുകേട്ടതിൽ ഞാൻ സന്തോഷിക്കുന്നു. എന്നാൽ പുരകത്തി ചുമരു് ഒക്കെ ഇടിഞ്ഞുവീഴാറായതിനുശേഷം ഈ ബുദ്ധി തോന്നിയതിലാണു് എനിക്കു അത്ഭുതമുള്ളതു്. അടുത്തുള്ള സ്റ്റേറിൽ ഇല്ലാത്ത ഒരേപ്പാടാണു് ഇവിടെ വരുത്തിയിരിക്കുന്നതു്. അതു തെറ്റാണെന്നു് സമ്മതിക്കുന്നതു് അഭിമാനക്ഷയമാണെന്നു് ഗവമ്മെണ്ടു് വിചാരിച്ചാൽ നിവൃത്തിയില്ല. ഇത്രമാത്രമെ ഞാൻ പറയുന്നുള്ളു.

മിസ്റ്റർ സി. വി. ഇയ്യു: മിസ്റ്റർ പ്രസിഡണ്ടു്, സർ, മട്ടാഞ്ചേരിയിലുള്ള കച്ചവടക്കാർ വലിയ പണക്കാരാണെന്നും, അവരെകൊണ്ടു മാത്രമെ കച്ചവടം നടക്കുകയുള്ളുവെന്നും അവർ ഭീതിപ്പെടുത്തിയാൽ ഗവമ്മെണ്ടു് ഭയപ്പെട്ടുമെന്നുള്ള ധാരണ ഗവമ്മെണ്ടുണ്ടാക്കിത്തീർക്കുവാനും പാടില്ല, അവർ പറയുവാനും പാടില്ല. ഈ Excess Profit Tax നിയമമുണ്ടാക്കിയതിൻെറ തത്വത്തോടു എനിക്കു ആക്ഷേപമില്ല. ഈ വിധത്തിലാണു് പുതിയ നികുതികൾ ചുമത്തേണ്ടതു്. മട്ടാഞ്ചേരിയിലുള്ള കച്ചവടക്കാരോടു ബ്രിട്ടീഷു് ഇൻഡ്യയിലുള്ളതുപോലെ സൂപ്പർ ടാക്സു് വളരെക്കാലം ഇവിടെ പിരിച്ചിരുന്നില്ല. സൂപ്പർടാക്സു് ചുമത്തേണ്ട

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ആവശ്യത്തിന്നുവേണ്ടിത്തന്നെ ഞാൻ ഇവിടെ ഒരു ബിൽ അവതരിപ്പിച്ചിട്ടുണ്ടായിരുന്നു. യുദ്ധംമൂലം സാമാനങ്ങൾക്കു വിലക്കൂടിട്ടുള്ളതുകൊണ്ടു കച്ചവടക്കാർക്കു ധാരാളം ലാഭം കിട്ടുന്നുണ്ടു്. അവർ സാമാനങ്ങൾക്കു വിലയും കൂട്ടീട്ടുണ്ടു്. ഇപ്പോൾ ചുമത്തീട്ടുള്ള ഈ ടാക്സു് യുദ്ധം കഴിഞ്ഞാൽ മാറുന്നതുമാണു്.

Rama Varmha Tampuran *(Secretary to Government)*: It is only for the duration of the war.

Popatlal Goverdhan Lalan *(Mattancheri)*: Where is that stated in the Proclamation; please?

Rama Varmha Tampuran *(Secretary to Government)*: It is well understood. This is only an emergency taxation to cover this emergency period.

മിസ്റ്റർ സി. വി. ഇയ്യു: ഈ നിയമസഭയുടെ ഒരു പ്രത്യേക സെഷൻ വിളിച്ചു കൂട്ടീട്ടെങ്കിലും ഗവമ്മെണ്ടിന്നു് വേണമെങ്കിൽ ഇതു് പാസ്സാക്കാമായിരുന്നു. അങ്ങിനെ ടെക്നിക്കലായിട്ട ഒരാക്ഷേപമല്ലാതെ യാതൊന്നും പറയാൻ ഇതെപ്പറ്റി നമുക്കു കായ്മില്ലാത്തതാണു്. പക്ഷെ ഗവമ്മെണ്ടിനെ ഭീതിപ്പെടുത്തുന്ന സമ്പ്രദായം ആശാസ്യമല്ല. മട്ടാഞ്ചേരി കച്ചവടക്കാരുടെ പാവകളായിട്ട യാതൊരു വിധത്തിലും ഒരു ഗവമ്മെണ്ടും കളിക്കുവാൻ പാടില്ല. അങ്ങിനെ കളിക്കുന്നതു് ഈ രാജ്യത്തിന്നു് വളരെ ദോഷമാണെന്നു് ഞാൻ ഈ സഭയെ ധരിപ്പിച്ചുകൊള്ളുന്നു. ബഹുമാനപ്പെട്ട കൊടുങ്ങല്ലൂർ മെമ്പർ പറഞ്ഞ അഭിപ്രായത്തോടാണു് ഞാൻ യോജിക്കുന്നതു്. മട്ടാഞ്ചേരിയിലെ കച്ചവടക്കാർ കച്ചവടം നിത്തിപോവുകയാണെങ്കിലും, എല്ലാ കച്ചവടവും അവിടെ മുടങ്ങാതെ നടക്കുമെന്നു് ഞാൻ ധൈര്യമായി പറഞ്ഞുകൊള്ളുന്നു. അവർ തിരുവിതാംകൂറിലേക്കു് പോവുകയില്ല. മത്സരക്കുള്ള ഈ നികൃതി ചുമത്തിയതുകൊണ്ടു് ഇവിടെയുള്ള കച്ചവടക്കാർ തിരുവിതാംകൂറിലേക്കു് പോകുമെന്നു പറഞ്ഞാൽ തിരുവിതാംകൂറിനെ കുറിച്ചു് അറിയാവുന്ന ഞങ്ങളാരും പേടിക്കുകയില്ല.

മിസ്റ്റർ ഇസ്മായിൽ ഹാജി ഈസാ സേട്ട: സർ, അഡീഷണൽ അലോട്ടുമെൻറായീട്ടു് നൂറു കു. ആവശ്യപ്പെട്ടിട്ടുള്ളതിന്റെ ഉദ്ദേശത്തോടു് ഞാൻ യോജിക്കുന്നില്ല. ഞാൻ അതിനെ എതിർക്കുന്നു. എക്സസ്സു് പ്രോഫിറ്റു് ടാക്സു് ഒരു പ്രൊക്ലമേഷൻ വഴിക്കു ചുമത്തിയിട്ടു് അതിന്റെ ചിലവിനെ പരിഹരിക്കുവാൻ വേണ്ടി കൌൺസിലിന്റെ അംഗീകരണം ആവശ്യപ്പെടുന്നതിന്റെ തത്വം എന്താണെന്നു് എനിക്കു മനസ്സിലാകുന്നില്ല. കുറച്ചു മുമ്പു് ഗവമ്മെണ്ടു് സിക്രട്ടറി അവർകളും ചോദിച്ചു ചിലവിന്റെ ആവശ്യത്തിന്നു് പ്രൊക്ലമേഷൻ ഏതു തരത്തിൽ പാസ്സാക്കുമെന്നു്. വരായ്കക്കു് പ്രൊക്ലമേഷൻ കൊണ്ടുവരാൻ മഹാരാജാവു് തിരുമനസ്സിലേക്കു അധികാരവും ശക്തിയുമുണ്ടെങ്കിൽ എല്ലാ കായ്ത്തിലും അതുപോലെ ചെയ്യാവുന്നതാണു്. പക്ഷെ മട്ടാഞ്ചേരിയിലെ ബിസിനസ്സു് പൊയ്പോകുമെന്നു് ഗവമ്മെണ്ടു് ഭയപ്പെടേണ്ട എന്നു മിസ്റ്റർ ഇയ്യു പറഞ്ഞതു വാസ്തവമാണെങ്കിലും കച്ചവടക്കാർ പോകുന്നതിലല്ല ഭയപ്പെടേണ്ടതു്. ഈ ഒരു ആദർശംകൊണ്ടു് നമ്മുടെ വരായ്ക എത്രകണ്ടു കുറഞ്ഞു പോകുമെന്നാണു് ഗവമ്മെണ്ടു് നോക്കേണ്ടതു്.

മിസ്റ്റർ സി. വി. ഇയ്യു: അതപ്പോൾ നോക്കാം.

മിസ്റ്റർ ഇസ്മായിൽ ഹാജി ഈസാ സേട്ട: വളരെ ലക്ഷം ഉറുപ്പിക ചിലവുചെയ്തു് ഹാർബർ ഇവിടെ ഉണ്ടാക്കിയതിന്റെ ഉദ്ദേശം വരായ്ക കിട്ടുന്നതിന്നല്ലെങ്കിൽ പിന്നെ എന്തിന്നാണു്. നമ്മുടെ ബഡ്ജറ്റിൽ മെയിന്നായിട്ടുള്ള ഒരു വരവു് ഹാർബറിൽ നിന്നുള്ളതാണു്. ഇ ര ലക്ഷം ഉറുപ്പിക ഹാർബറിൽനിന്നു വരവു പ്രതീക്ഷിച്ചിട്ടുള്ളതായി ബഡ്ജറ്റുകൊണ്ടു് കാണാവുന്നതാണു്. ഈ തരത്തിലുള്ള പ്രൊക്ലമേഷൻ കൊണ്ടുവരുകയാണെങ്കിൽ ആ ഒരു വരവു കുറയും. ഇതുകൊണ്ടു് ഇവിടെയുള്ള കച്ചവടക്കാർ പോകയാണെങ്കിൽ വേറെ ആളുകൾ വന്നു കച്ചവടം നടത്തുമെന്ന വിചാരിക്കുന്നതു് കഷ്ടമാണു്. വളരെ കാലമായി കടം കൊടുത്തും മറ്റും കച്ചവടം നടത്തുന്ന കച്ചവടക്കാർ ഇവിടെനിന്നു പോകണമെങ്കിൽ എത്ര ബുദ്ധിമുട്ടാണു് അവർ സഹിക്കേണ്ടിവരുക എന്നു ഞാൻ ചോദിക്കുന്നു. ഗവമ്മെണ്ടു് എ. ആർ. പി. ക്കും സിവിക്കു് ഗാർഡിന്നും ഇവാക്കേഷനും വേണ്ട പണം ഉണ്ടാക്കുന്നതിന്നു ഈ വഴി എടുത്തതു് വളരെ അബദ്ധമായി പോയി. പണമുണ്ടാക്കുന്നതിന്നും വേറെ പല നല്ല മാർഗ്ഗങ്ങളുമുണ്ടായിരുന്നു. എക്സസ്സു് പ്രോഫിറ്റു് ടാക്സു് ആക്ടു് ഈ കൊൺസിലിൽ കൊണ്ടുവന്നു പാസ്സാക്കാതിരുന്നതു് കൌൺസിലിലെ അംഗങ്ങൾക്കു് അഭിപ്രായ വ്യത്യാസമുണ്ടെങ്കിൽ ഫ്ലാക്സ്-ലെ ടാക്സു് പിരിക്കുവാൻ നിവൃത്തിയില്ലാതെ വന്നെങ്കിലോ എന്നു വിചാരിച്ചായിരിക്കാമെന്നാണു് എനിക്കു തോന്നുന്നതു്.

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മിസ്റ്റർ സി. വി. ഇയ്യു: അതിനു റിട്രോസ്പക്ടീവു് ഇഫക്ടു് കൊടുത്താൽ പോരെ?

മിസ്റ്റർ ഇസ്മായിൽ ഹാജി ഈസാ സേട്ട്: ബമ്മാ പോട്ട് പോയതുകൊണ്ടു് ഇനി അരി കൊണ്ടുവരേണ്ടതു് ബങ്കാഠം പോട്ടിൽനിന്നാണു്. അവിടെ നിന്നും അരി കൊണ്ടുവരുന്നതിനു വാഗൺസിന്റെ സൌകര്യം കച്ചവടക്കാക്കു ഇതുവരെയും കിട്ടിയിട്ടില്ല.

രാമവർമ്മ തമ്പുരാൻ: ഗവമ്മെണ്ടു് അതിനെന്തു ഉത്സാഹം ചെയ്തിട്ടുണ്ടെന്നു് അറിഞ്ഞുകൂടെ?

മിസ്റ്റർ ഇസ്മായിൽ ഹാജി ഈസാ സേട്ട്: കച്ചവടക്കാക്കു ഇതുവരെയും കിട്ടിയിട്ടില്ല. ബ്രിട്ടീഷിൻഡ്യയിലെ കച്ചവടക്കാക്കു വാർ റിസ്കു് കിട്ടുന്നുണ്ടു്. ഇവിടെ അതു കിട്ടുന്നില്ല. എന്തുകൊണ്ടാണു് അതും ഇവിടെ ബാധകമാക്കാത്തതു്.

Rama Varmha Tampuran *(Secretary to Government)*: Government have pressed the point very vehemently with the Government of India. They said there are very large number of States in India and quite a good number of provinces. They have to consider this question very comprehensively before they come to the conclusion whether the War Risk Insurance Act that was promulgated in British India should also be extended to the different States. I know that the Mysore Government have very strongly pressed this. We too have individually and also jointly pressed this. The Government of India have assured us that they are considering this point. But since this is a later development, those merchants who have trade connections with British India and who own goods in Indian States, say in Cochin, have now been covered by the British War Risk Insurance Act. And practically that covers quite a good deal of those who stock goods here. Therefore, practically our purpose has in a way been achieved and there is not so much agitation on that point now from the merchants in Mattancheri. Formerly there used to be a great deal of agitation on that point and it was very real also. We strongly pressed our cause and they conceded that much. With that a great deal of agitation has ceased, although not completely. Now we want to extend this also to Palluruthi, because there are some mills there and also some stock removed from Mattancheri. We said that Palluruthi should be taken within the limits of the Mattancheri Municipality. For that the Municipality objects. The hon'ble member knows that. That would have been a very easy solution for our purpose to extend the limits of the Mattancheri town and make Palluruthi part of the town.

Dr. A. R. Menon *(Trichur-North)*: That is not the point. Do you not realise that this is the only State where this Excess Profits Tax Act was passed? Are you not obliged to render service when you exact additional taxes from people as you do here?

Rama Varmha Tampuran *(Secretary to Government)*: It is after considering all this that the Government of India have given this concession. This is not a concession given to all Indian States.

Dr. A. R. Menon *(Trichur-North)*: Are you not bound when you exact this amount to cover our merchants against war risks just as they have done in British India?

Rama Varmha Tampuran *(Secretary to Government)*: Is it the hon'ble member's suggestion that in Cochin State the Government should introduce War Risks Insurance Act to cover all merchants in Mattancheri. Is it a feasible proposition? What is the total value of the stock that is gathered there? What is the total value of the buildings? What is the size of this State? What is the annual revenue? Even if we capitalise our annual revenue for the next 50 years, we would not be in a position to cover all that. That is not a practical proposition. The only practical proposition is to induce the Government of India to extend their Act to this State also, that is, to make our State a part of British India for the purpose of that Act, and to collect from the merchants here at the same rate at which they are collecting from British India and then extend the same concessions to the merchants and godown owners here. That is the only feasible proposition. That is what we have been particularly insisting upon the Government of India. The Mysore Government have also been doing it.

Dr. A. R. Menon *(Trichur-North)*: What is the obligation of the Government of India towards you?

Rama Varmha Tampuran *(Secretary to Government)*: On account of the peculiar position of the State and the proximity of the Harbour, they have got obligations. They do not think that they have no obligations. They are almost agreed that they have got obligations. The only thing is that they want time, to think out the details.

Dr. A. R. Menon *(Trichur-North)*: Let us be specific. Have the Government of India agreed.....

Rama Varmha Tampuran *(Secretary to Government)*: They have not denied. They said that they will consider the case very sympathetically. This is a very complicated problem and they want time to discuss and find out all its implications before they decide.

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Mr. Ismail Hajee Essa Sait *(Mattancheri)* : Does the Government think that they will agree to cover all merchants here against war risk ?

Mr. V. J. Mathai *(Planters)* : They would sympathetically consider ! *(Laughter)*.

Mr. A. B. Salem *(Mattancheri)* : Is the Government aware that the rates for waggons to Alwaye are cheaper than the rates for Ernakulam ?

Rama Varmha Tampuran *(Secretary to Government)* : They have given special rates to Alwaye and Quilon. That was brought to our notice very recently, in one of the talks. We enquired and found out that so far as Alwaye is concerned, this special rate had been in operation for some time because of the large imports to Munar. So far as Quilon is concerned, we do not know. Anyhow we have strongly represented to the S. I. R. authorities. We have not received their reply. This is only just loose talk. There is nothing on record. We have first to ascertain whether all these are real facts and whether there are any special circumstances that induced them to give special rates there, and if they have done anything like that there, I am sure we have very good reason to get these special rates for Mattancheri.

Dr. A. R. Menon *(Trichur-North)* : When you collect these taxes how can you ask the Government of India to bear this burden ? I do not understand this peculiar national economy. You take away the whole amount, and you call upon another Government to bear the burden of giving protection.

Deputy President: This is war risk insurance and the tax collected is excess profits tax.

Dr. A. R. Menon *(Trichur-North)* : Why should the Government of India take the risk ?

Deputy President: They are responsible for the defence of the whole of India. War Risk Insurance is one of the items.

Rama Varmha Tampuran *(Secretary to Government)* : This tax has nothing to do with War Risk Insurance directly. This is excess profits tax. War risk insurance is a different thing altogether.

മിസ്റ്റർ ഇസ്മായിൽ ഹാജി ഈസാ സേട്ട് : എതായാലും ഗവൺമെണ്ട് നിന്നും ടാക്സ് വസൂൽ ചെയ്യുകയും മറുള്ള കാര്യങ്ങൾ ഇൻഡ്യാ ഗവൺമെണ്ടുമായി ആലോചനയിൽ ഇരിക്കുകയാണെന്നു പറയുകയും ചെയ്യുന്നതു് വളരെ കഷ്ടമായിട്ടുള്ള ഒരു കാര്യമാണു്. കൊച്ചി രാജ്യത്തെ കച്ചവടം ചെയ്യുന്ന ആളുകളുണ്ടു്. അവരുടെ കാര്യത്തിലും ഇൻഡ്യാ ഗവൺമെണ്ടുമായി ആലോചനയിരിക്കുന്നു എന്നു പറഞ്ഞു ഗവൺമെണ്ടു് ഒന്നും ചെയ്യാതിരിക്കുന്നതു് ശരിയല്ല. ഇവിടെനിന്നു ഗവൺമെണ്ടു് പണം വസൂലാക്കുന്നുണ്ടു്. ഇതിൽ ഇൻഡ്യാ ഗവൺമെണ്ടിനോടു് ആലോചിച്ചിട്ടുള്ള കാര്യമെന്താണെന്നുള്ളതു് എനിക്കു മനസ്സിലാക്കുവാൻ സാധിക്കുന്നില്ല.

Deputy President: May I know from the Government whether these merchants were not against the war risk insurance proposal at the earlier stages of the war.

Mr. A. B. Salem *(Mattancheri)*: No.

Deputy President: My information is that the merchants of Mattancheri were against war risk insurance.

Several Hon'ble Members: No, no. It is only a rumour.

Deputy President: Yes, you are better authorities.

Mr. A. B. Salem *(Mattancheri)*: The Government of India covers by this War Risk Insurance only persons who have got business houses both in British India as well as in Cochin. Barring them, there will be a few other merchants who are solely Cochinites and who have got trade solely in Cochin. Should you not cover them ?

Rama Varmha Tampuran *(Secretary to Government)* : Government of India alone can extend that scheme here. We cannot by ourselves take up that. It will be a very very difficult proposition. The Government of India should itself extend the scheme. Because of the port there is the added danger, and the port is a combined affair. More than that, the ports are of great strategic value to the Government of India and they have recognised all these factors. Therefore, they should, in fairness, extend this scheme to the residents of the port area. We have stressed that point on them and we believe they would do something. They want some more time.

Mr. A. B. Salem *(Mattancheri)*: The entire A. R. P. expenditure must be borne by the Government of India. We are protected States and we pay subsidies for protection.

Rama Varmha Tampuran *(Secretary to Government)* : That point also was pressed.

Mr. A. B. Salem *(Mattancheri)*: Could not our Government take up policies on behalf of those merchants who have'nt got branches in British India ?

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Mr. Shabdai S. Koder *(Nominated)*: Could not Government take up policies on behalf of merchants who have no branches in British India? For instance, I want to insure and Government of India refuses. Such cases are limited. Cannot our Government take up this insurance scheme to cover such cases?

Rama Varmha Tampuran *(Secretary to Government)*: It will be a very costly affair.

മിസ്റ്റർ ഇസ്മായിൽ ഹാജി ഈസാസേട്ട്: എക്സസ് പ്രോഫിറ്റ് ടാക്സ് ഗവമ്മെണ്ട് ക്യമത്തിക്കഴിഞ്ഞു. ഇനി ഈ കൌൺസിലിൽ എത്ര നിലവിളിച്ചാലും അതിനൊരു പരിഹാരമുണ്ടാകയില്ലെന്നു ഞങ്ങൾക്കറിയാം. പക്ഷെ കച്ചവടക്കാരുടെ കാര്യത്തിൽ ഗവമ്മെണ്ട് പ്രത്യേകമായി ആലോചിച്ചു എന്തെങ്കിലും ചെയ്യണം. കച്ചവടക്കാർ ഇവിടെനിന്നു പോയാൽ അതു് നമ്മുടെ രാജ്യത്തിനു വളരെ ദോഷമായിരിക്കും. അതുകൊണ്ടു് അവരുടെ കാര്യത്തിൽ ഗവമ്മെണ്ട് പ്രത്യേകം ശ്രദ്ധവെച്ചു വല്ലതും ചെയ്യണമെന്നേ എനിക്കപേക്ഷയുള്ളു.

Mr. E. Ikkanda Warriar *(Cheruthuruthi)*: May I know what the proposition before the House is, whether it is for the total omission of the grant requested for, or is it only a token motion? If it is a token motion, what is the exact point at issue, so that we may make up our minds to vote? Various points have been discussed here and we do not know on what issue we should vote.

Mr. V. J. Mathai *(Planters)*: It is a clear thing. We oppose the motion.

Rama Varmha Tampuran *(Secretary to Government)*: Mr. Salem moved a token motion to reduce the grant by one rupee.

Mr. A. B. Salem *(Mattancheri)*: I can't agree to it. I suggested, of course, to cut one rupee.

Dr. A. R. Menon *(Trichur North)*: The procedure is wrong.

Mr. A. V. Moothedan *(Chalakkudi)*: We oppose the whole grant.

Mr. A. B. Salem *(Mattancheri)*: Then the House may divide on the constitutional issue.

Mr. E. Ikkanda Warriar *(Cheruthuruthi)*: What I want to know is, is the House opposing the motion because we do not want a surveyor, a clerk or a peon. If that is so, I can only say that I do not support that proposition.

Mr. M. K. Devassy *(Adur)*: The House opposes the motion, some of us on constitutional grounds and some on constitutional grounds as well as on the merits of the excess profits tax. Anyhow, we are opposing the whole grant.

Mr. E. Ikkanda Warriar *(Cheruthuruthi)*: We must be clear on the issue which is to be put to the House.

Mr. A. V. Moothedan *(Chalakkudi)*: There is no issue.

Mr. E. Ikkanda Warriar *(Cheruthuruthi)*: Is your opposition against the excess profits tax or is it against the method of promulgating it by means of a proclamation, or is it again against the appointment of some officers who would be necessary even though there would be no excess profits tax?

Mr. A. V. Moothedan *(Chalakkudi)*: Each member has given his reasons.

Deputy President: All these points will be in the proceedings, and Government can draw their own inference.

Rama Varmha Tampuran *(Secretary to Government)*: I suppose it is the token motion that is going to be put to vote.

Dr. A. R. Menon *(Trichur North)*: We are for a total omission.

Rama Varmha Tampuran *(Secretary to Government)*: On what grounds?

Mr. M. K. Devassy *(Adur)*: On constitutional issue.

Rama Varmha Tampuran *(Secretary to Government)*: How can a policy be raised in a discussion under a supplementary grant.

Deputy President: They are not raising a policy. They are simply opposing the motion.

Rama Varmha Tampuran *(Secretary to Government)*: There must be a definite issue to act upon.

Deputy President: You move a grant and they oppose. That is all.

Dr. A. R. Menon *(Trichur North)*: The definite issue is we are unwilling to grant that allotment. We think you are wasting a lot of public money. In our opinion that expenditure is unnecessary and we are opposing it.

Rama Varmha Tampuran *(Secretary to Government)*: There must be a definite issue on which this should be voted upon and if that issue is a policy that cannot be raised now.

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Mr. V. J. Mathai *(Planters)*: There is a motion made by the Hon'ble Secretary. We are only opposing it. That is, you want something. We say "no." You fight the German Government, one for some reason, another for another reason, something like that. The reasons are all there.

Deputy President: Some oppose the motion on some grounds, some others on some other ground. Government may draw their own inference from the speeches.

Mr. V. J. Mathai *(Planters)*: We agree to oppose.

Demand put and lost

(15) Rs. 116 under "37—Income-tax—C—Allowances—Fixed Travelling and Daily Allowances"

Rama Varmha Tampuran *(Secretary to Government)*: Sir, I move for Rs. 116 under "37—Income-tax—(c)—Allowances—Fixed Travelling and Daily Allowances."

Demand put and carried

(16) Rs. 180 under "37—Income-tax—C—Allowances—Travelling Allowance Ordinary"

Rama Varmha Tampuran *(Secretary to Government)*: I move for Rs. 180 under "37—Income-tax—C—Allowances—Travelling Allowance—Ordinary."

Demand put and carried

(17) Rs. 1,533 under "1—Land Revenue—Temporary Establishment."

Mr. M. Raman Menon *(Officiating Diwan Peishkar)*: Sir, I move for Rs. 1,533 under "1—Land Revenue—Temporary Establishment"

Demand put and carried

(18) Rs. 650 under "1—Land Revenue—Travelling Allowance"

Mr. M. Raman Menon *(Officiating Diwan Peishkar)*: Sir, I move for an allotment of Rs. 650 under "1—Land Revenue—Travelling Allowance."

Demand put and carried

(19) Rs. 3,200 under "1—Land Revenue—B—Allowances—(e) Dearness Allowance"

Mr. M. Raman Menon *(Officiating Diwan Peishkar)*: Sir, I move for Rs. 3,200 under "1—Land Revenue—B—Allowances—(e) Dearness Allowance."

Demand put and carried

(20) Rs. 1,000 under "1—Land Revenue—Contingencies—Miscellaneous"

Mr. M. Raman Menon *(Officiating Diwan Peishkar)*: Sir, I move for an additional allotment of Rs. 1,000 under "1—Land Revenue—Contingencies—Miscellaneous."

Demand put and carried

(21) Rs. 936 under "31—Industries—A—Direction and Inspection—Travelling Allowance"

Mr. C. J. Mathew *(Joint Secretary to Government)*: Sir, I move for an additional allotment of Rs. 936 under "31—Industries—A—Direction and Inspection—Travelling Allowance."

Demand put and carried

(22) Rs. 200 under "31—Industries—Service Labels"

Mr. C. J. Mathew *(Joint Secretary to Government)*: Sir, I move for Rs. 200 under "31—Industries—Service Labels."

Demand put and carried

(23) Rs. 30 under "31—Industries—Postage"

Mr. C. J. Mathew *(Joint Secretary to Government)*: Sir, I move for Rs. 30 under "31—Industries—Postage."

Demand put and carried

(24) Rs. 50 under "31—Industries—A—Books and Periodicals"

Mr. C. J. Mathew *(Joint Secretary to Government)*: Sir, I move for Rs. 50 under "31—Industries—A—Books and Periodicals."

Demand put and carried

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